

APPENDIX R: LINES OF ACCOUNTING (LOA) FORMATS BY SERVICE/AGENCY

Indicated within this Appendix are the Lines of Accounting (LOAs) formats for Service/Agencies to be used by the DTAs when maintaining the LOAs and associating LOAs with Travelers, Authorizing Officials, Budgets, and Organizations. The source of this information is the PMO DTS Finance Field Procedures Guide, Version 10.2, Appendices E through K, dated 1 September 2002 and is subject to change. The USAF LOA format update is based on the AF-2, 9/29/03 format update. Users should check the DTS defensetravel.osd.mil Website for the latest version of this guide.

R.1 Air Force LOA Format—DRAFT (9/25/2003) (CP 280)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
ACCT 1	ADSN						^															
ACCT 2	DEPT	^	TA		^	FY	^	APPR				^	SL				^					
ACCT 3	FC	^	PY	^																		
ACCT 4	OAC	^	OBAN		^	RC/CC						^	BA		^							
ACCT 5	BPAC					^	CDC			^	CC		^	Line#			^					
ACCT 6	EEIC/SRAN					^	SC			^	SMC/CSN							^				
ACCT 7	ADSN					^	ESP		^													
ACCT 8	FM							^	PEC						^							
ACCT 9	IBOP		^																			
ACCT 10	JON												^	Obj-Class			^	COC		^		

Field Name	Acronym	Data Type	IM Acct. Line	X12 Segment
Accounting and Disbursing Station Number	ADSN	AN6	1	FA2 L1
Department Code	DEPT	AN2	2	FA2 A1
Transferring Agency (FMS only)	TA	AN2	2	FA2 A2
Fiscal Year	FY	AN1	2	FA2 A3
Appropriation Symbol	APPR	AN4	2	FA2 A4
Subhead/Limit	SL	AN4	2	FA2 A7
Fund Code	FC	AN2	3	FA2 B5
Program Year	PY	N1	3	FA2 B4
Operating Agency Code	OAC	AN2	4	FA2 D4
Operating Budget Account Number	OBAN	AN2	4	FA2 E4
Responsibility Center/Cost Center Codes	RC/CC	AN6	4	FA2 D1
Budget Authority	BA	AN2	4	FA2 B1
Budget Program Activity Code	BPAC	AN6	5	FA2 C4
FMS Case Designator Code	CDC	AN3	5	FA2 P5 (1-3)
FMS Country Code	CC	AN2	5	FA2 P5 (4-5)
FMS Line#	Line#	AN3	5	FA2 P5 (6-8)
Element of Expense/Investment Code /				
Stock Record Account Number (EEIC/SRAN)	EEIC/SRAN	AN6	6	FA2 F4
Sales Code	SC	AN3	6	FA2 E2
Systems Management Code /				
Control Serial Number (SMC/CSN)	SMC/CSN	AN6	6	FA2 H1
Accounting and Disbursing Station Number	ADSN	AN6	7	FA2 L1
Emergency and Special Program Code	ESP	AN2	7	FA2 G3
Fund Control Number/MORD Number	FM	AN8	8	FA2 H5
Program Element Code	PEC	AN6	8	FA2 G1
International Balance of Payments Code	IBOP	AN3	9	FA2 P4
Job Order Number	JON	AN12	10	FA2 G4/H4
DIFMS Object Class	OBJ-CLASS	AN3	10	FA2 G2
Contractual Other Code	CNTR-OTH-CD	AN2	10	FA2 C3

NOTE: Includes elements required for National Imagery and Mapping Agency (NIMA) and DIFMS

Appendix R: Lines of Accounting (LOA) Formats by Service/Agency

Air Force LOA Example

The following LOA example was provided by the Air Force. It is designed to aid in the translation from the traditional accounting format to the DTS 10X20 format. Both formats are provided below.

Air Force Traditional Format:

EEIC CSN
57 3 3600 293 78 88 6DLCA0 409 _DLLD3 667100

EEIC SMC
57 3 3600 293 78 88 695003 409 JA5890 667100

SRAN
97 X 4930FC0C 6C 78 88 40947 F04000 667100

57 4 3400 304 78 88 04 211300 409 667100 1Z 51A40001

Air Force DTS Format:

EEIC CSN JON
57 3 3600 29 78 88 6DLCA0 409 _DLLD3 JT00LVAB 667100

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			
ACCT 1	667100						^																
ACCT 2	57	^				^	3	^	3600				^						^				
ACCT 3	29	^			^																		
ACCT 4	78	^		88		^	6DLCA0						^				^						
ACCT 5							^				^				^				^				
ACCT 6	409						^				^		_DLLD3						^				
ACCT 7	667100						^			^													
ACCT 8									^								^						
ACCT 9				^																			
ACCT 10	JT00LVAB												^					^					^

Air Force DTS Format:

EEIC SMC
57 3 3600 29 78 88 695003 409 JA5890 667100

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20				
ACCT 1	667100						^																	
ACCT 2	57	^				^		3	^		3600				^						^			
ACCT 3	29	^				^																		
ACCT 4	78	^		88		^								^				^						
ACCT 5	695003						^					^				^					^			
ACCT 6	409						^					^		JA5890						^				
ACCT 7	667100						^					^												
ACCT 8									^								^							
ACCT 9				^																				
ACCT 10													^					^					^	

Air Force DTS Format:

SRAN

97 X 4930 FC0C 6C 78 88 40947 F04000 667100

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20				
ACCT 1	667100						^																	
ACCT 2	97	^					^	X	^	4930				^		FC0C			^					
ACCT 3	6C	^				^																		
ACCT 4	78	^		88		^	40947						^					^						
ACCT 5							^				^				^					^				
ACCT 6	F04000						^					^								^				
ACCT 7	667100						^					^												
ACCT 8									^												^			
ACCT 9				^																				
ACCT 10													^					^					^	

Air Force DTS Format:

57 4 3400 30 78 88 04 211300 409 667100 1Z 51A40001

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20						
ACCT 1	667100						^																			
ACCT 2	57	^				^	4	^		3400				^						^						
ACCT 3	30	^				^																				
ACCT 4	78	^		88		^	211300						^		04		^									
ACCT 5							^					^				^					^					
ACCT 6	409						^					^								^						
ACCT 7	667100						^		1Z		^															
ACCT 8									^								^									
ACCT 9	51A40001			^																						
ACCT 10													^						^				^			

Table R-1: Air Force LOA Definitions

ACCT	Field Name
1	Accounting and Disbursing Station Number (ADSN): A six-position numeric code that identifies the Activity that is responsible for performing the official accounting and reporting for the funds.
2	Appropriation Symbol (APPR SYM): A four-position numeric code that identifies the type of funds being used.
4	Budget Authority (BA): A two-position alphanumeric code that identifies the aggregate of mission oriented and support programs, resources and cost data included in the DOD Five-Year Defense Program.
5	Budget Program Activity Code (BPAC): A six-position alphanumeric code established for a classification below appropriation level to identify major budget programs and activities. It is applicable to <i>Air Force</i> procurement and RDT&E appropriations.
2	Department Code (Dept): A two-position code that identifies the military department or government entity receiving the appropriation.

Table R-1: Air Force LOA Definitions (Continued)

ACCT	Field Name
6	Element of Expense/Investment Code (EEIC)/Stock Record Account Number (SRAN): A six-position alphanumeric code consisting of two parts: a three-position account code followed by a two-position sub account code to provide a further breakdown. The codes are designed for use in budget preparations and accounting systems to identify the nature of services and item acquired for immediate consumption (expense) or capitalization (investment). EEICs are used as part of the <i>Air Force</i> accounting classification in accounting for commitment, obligation, disbursement, collection and international balance of payment transactions. This field is also used for the Stock record Account Number (SRAN).
7	Emergency and Special Program Code (ESP): A two-position alphanumeric code used to provide separate accounting and reporting for cost incurred during an emergency or in support of a special program. ESP codes are assigned by HQ USAF, Major Commands (MAJCOMs), or bases. The first position is assigned by the user and may be either an alpha or numeric character. The second position is always an alpha character and is assigned as follows: (A-G) HQ USAF; (H-W) MAJCOM; or (X-Z) base.
2	Fiscal Year (FY): A one-position alphanumeric code that designates the year funds are available for obligation.
5	Foreign Military Sales (FMS) Case Designator Code (CDC): A three-position alphanumeric code in a FMS contractual sales agreement between the U.S. and foreign country or international organization documented by a DD Form 1513 or a Letter of Offer and Acceptance. An FMS case identifier is assigned for the purpose of identification, accounting and data processing for each offer.
5	FMS Country Code (CC): A two-position alphanumeric code identifying a country or international organizational code for transactions pertaining to Foreign Military Sales (FMS); International Military Education and Training (IMET); and Foreign Military Financing. Country codes also are used to develop the International Balance of Payment (IBOP) code. The country codes used for IBOP are based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards (NBS). The FMS, IMET and FMF codes are developed by the Defense Security Assistance Agency (DSAA) and published in the Security Assistance Management Manual, DOD 5105.38-M (SAMM).
5	FMS Line# (Line#): A three-position alphanumeric code that identifies a detail line item on the Letter of Offer and Acceptance.
3	Fund Code (FC): A two-position code established for each Air Force appropriation, DOD fund allotted to Air Force and military assistance appropriations transferred to Air Force. These codes facilitate computer processing and are an element of the allotment code.
9	International Balance of Payments (IBOP): A three-position code identifying a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards (NBS).
10	Job Order Number (JON): A twelve-position alphanumeric code used to identify the job order number or work order number. The JON identifies the individual MIPR, NASA order, job order, etc., which will be billed for charges incurred. The work order number is a six-position number assigned by Base Civil Engineering Office.
4	Operating Agency Code (OAC): A two-position alphanumeric code for a major high-level organizational unit within the Air Force to which HQ USAF allocates funds.

Table R-1: Air Force LOA Definitions (Continued)

ACCT	Field Name
4	Operating Budget Account Number/(OBAN): A two-position code synonymous with allotment serial number assigned by the operating agencies (MAJCOMs, POAs) to identify specific funding points.
3	Program Year (PY): A one-position numeric code required only for appropriations that never expire (FY X), yet require fiscal year accountability because of the language in the Appropriation Act. <i>Relative to Fiscal Year.</i>
4	Responsibility Center/Cost Center Codes (RC/CC): A six-position alphanumeric code identifying Air Force organizations, subordinate units, successive levels of responsibility, and their related cost accounts. Responsibility centers are the focal point of managerial control and represent a level of reporting for financial accountability. A cost center is a subordinate entity or unit of activity of an organization used for purposes of cost accumulation and distribution. The cost account is subordinate to a cost center and is used to collect costs below organizational entities; also cost accounts are identified to single parent command, DOD program element and functional category.
6	Sales Code (SC): A three-position alphanumeric sales code.
6	Systems Management Code/Control Serial Number (SMC/CSN): A six-position alphanumeric code. This data can include various elements. Included can be the Cost Systems Indicator (CSI), Cost Descriptor (CD), Control Serial Number (CSN), or the Systems Management Code (SMC). If any of these elements are used in GAFS to build an address, they must be included in this field. CSI is in position 1, CD in position 2, CSN normally is position 2 - 5, SMC is normally positions 1 - 6.
2	Subhead/Limit (SL): A four-position code identifying the limitation or subhead to the U.S. Treasury account number (basic symbol). The limitation is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes. On accounting documents, the limitation is preceded by a decimal point. If there is no limitation, leave these positions blank.
2	Transfer Agency (TF): A two-position alphanumeric code identifying the Government agency transferring appropriations and/or funds to the Department of Defense (department code 97) or one of the Services (department codes 17, 21 or 57). For example, an appropriation in which the Department of Defense is the receiving agency and the Executive Office of the President is the issuing agency would be cited as follows: 97-11 X 8242.GYO1.

R.2 Army LOA Format (6/06/2003)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			
ACCT 1	FSN						^																
ACCT 2	DEPT	^		FY			^		BSN			^		LMT			^		PY	^			
ACCT 3	OA	^		ASN			^		RSC			^		ODC	^								
ACCT 4	AMS/PA											^		FCA				^					
ACCT 5	MDEP				^		SODP			^		EOR			^								
ACCT 6	APC/PJ											^		CCC								^	
ACCT 7	PMC		^		TDC		^		FSN				^										
ACCT 8	TF	^		LOC		^		FCN			^		FLN		^		IBOP			^			
ACCT 9	SCC																		^				
ACCT 10	PPC/S-JON								^		RCN	^											

Financial Information	Acronym	Acct Line	Position	Max # Char	Data Type	X12-Seg FA2 Codes
Fiscal Station Number	FSN	1	1-6	6	a/n	L1
Department Code	DEPT	2	1-2	2	a/n	A1
Fiscal Year	FY	2	4-7	4	a/n	A3
Basic Symbol Number	BSN	2	9-12	4	a/n	A4
Limitation	LMT	2	14-17	4	a/n	A7
Program Year	PY	2	19	1	a/n	B4
Operating Agency	OA	3	1-2	2	a/n	D4
Allotment Serial Number	ASN	3	4-7	4	a/n	D6
Reimbursement Source Code	RSC	3	9-12	4	a/n	E1
Obligation Data Code	ODC	3	14-15	2	a/n	E2
Army Management Structure Code/Project Acct	AMS/PA	4	1-11	11	a/n	B3
Functional Cost Account	FCA	4	13-17	5	a/n	C4
Management Decision Package	MDEP	5	1-4	4	a/n	G3
Special Operations Decision Package	SODP	5	6-9	4	a/n	G2
Element of Resource	EOR	5	11-14	4	a/n	F4
Account Processing Code/PRON/Job Order Number	APC/P/J	6	1-12	12	a/n	G4
Unit Identification Code/Cost Center Code	CCC	6	14-19	6	a/n	D1
Fund Code (ARNG)	PMC	7	1-3	3	a/n	B5
Cost Allocation Code (ARNG)	TDC	7	5-7	3	a/n	H4
Fiscal Station Number	FSN	7	9-14	6	a/n	L1
FMS - Transferring Agency	TF	8	1-2	2	a/n	A2
FMS - Location (Country Code)	LOC	8	4-5	2	a/n	P5 (1-2)
FMS - Case Number	FCN	8	7-9	3	a/n	P5 (3-5)
FMS - Line Number	FLN	8	11-13	3	a/n	P5 (6-8)
FMS- IBOP Transactions (Type/Payer)	IBOP	8	15-18	4	a/n	P4
Special Cost Code	SCC	9	1-18	18	a/n	H1
Program/Planning Code/Sub-Job Order Number	PPC/S-JON	10	1-8	8	a/n	G1
Regional Control Number	RCN	10	10	1	a/n	D5

Data Fields NOT included in LLOA.

6/6/2003

Standard Document Number - The DTS-generated SDN will be the 6-digit trip record number.

Element of Resource - The EOR will show up on the trip record as a standard expense code (021). It will be in UDF OA record 23 and map to FA2 F4

Account Classification Reference Number - The ACRN will be mapped outside the LLOA (ref ENT01 Segment)

Army LOA Example

The following LOA example was provided by the Army. The example is designed to aid in the translation from the traditional accounting format to the DTS 10X20 format. Both formats are provided below.

Army Traditional Format:

21 6 2020 57-3106 325796.BD 21T1 QSUP CA200 GRE12340109002 AB22 S34030

Army DTS Format:

Army	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1			3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1			3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 2		21	^			2006		^		2020		^						^		^
ACCT 3		57	^			3106		^				^				^				
ACCT 4						325796.BD						^			CA200			^		
ACCT 5			Q	S	U	P		^			^		2	1	T		^			
ACCT 6													^							^
ACCT 6													^							^
ACCT 7				^				^								^				
ACCT 7				^				^								^				
ACCT 8			^				^				^				^				^	
ACCT 8			^				^				^				^				^	
ACCT 9																			^	
ACCT 9																			^	
ACCT 10									^		^									

Table R-2: Army LOA Definitions

ACCT	Field Name
6	Accounting Processing Code/PRON/JON (APC/P/J): A twelve-position alphanumeric code used to identify specific elements of the accounting classification and may be used as a shortcut of entering numerous elements into the accounting system for each transaction. May also be referred to as the Activity Code, Fund Code (AC/FC or Act Cd, Fd Cd). May also be used for Job Order Number (JON) to identify and track costs specific to a project.
3	Allotment Serial Number (ASN): A three-to-four position numeric code that identifies a particular distribution of funds.
4	Army Management Structure Code/Project Account (AMS/PA): The AMSCO is a data element not to exceed 11 digits. It is the common language for interrelating programming, budgeting, accounting and manpower control through a standard classification of Army activities and functions. For some appropriations the AMSCO is also referred to as the Project Code. For FMS transactions, the FMS case number is the first three positions; the line number is in positions four through six.
2	Basic Symbol Number (BSN): A four-digit number that identifies the type of funds being used.
7	Cost Allocation Code (ARNG): The Type Duty Code (TDC) identifies the type of duty being performed and ties it to the appropriation and AMSCO.
9	Special Cost Code (SCC): A code, up to 18 positions, that may be used to identify Special Cost Codes, such as Activity Base Costing Code, Integrated Facilities System Code, F.E. Document Number, etc. These are special codes locally assigned to provide specific level of detail required for funding reports. For SOMARDS users, the Special Cost Code field is used to pass IFS-M data.

Table R-2: Army LOA Definitions (Continued)

ACCT	Field Name
2	Department Code (Dept): The department code is a two-digit numeric code which identifies the military department or government entity receiving the appropriation.
5	Element of Resource (EOR): A four-digit alphanumeric code that identifies the type of resource being employed or consumed. Classifies the resource according to the nature of usage rather than the purpose. The first and second positions relate to an Office of Management and Budget (OMB) object classification; the third and fourth positions are detail data.
1,7	Fiscal Station Number (FSN): A six-digit number that identifies the Activity which is responsible for performing the official accounting and reporting for the funds.
2	Fiscal Year (FY): A four-position alphanumeric code that designates the year funds are available for obligation.
8	Foreign Military Sales (FMS) Case: A three-position alphanumeric code that indicates as an FMS contractual sales agreement between the U.S. and an eligible foreign country or international organization documented by a DD Form 1513 or a Letter of Offer and Acceptance (LOA). An FMS case identifier is assigned for the purpose of identification, accounting and data processing for each offer.
8	FMS Location (Country Code): A two-position code identifying a country or international organizational code for transactions pertaining to Foreign Military Sales (FMS); International Military Education and Training (IMET); and Foreign Military Financing. Country codes also are used to develop the International Balance of Payment (IBOP) code. The country codes used for IBOP are based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards (NBS). The FMS, IMET and FMF codes are developed by the Defense Security Assistance Agency (DSAA) and published in the Security Assistance Management Manual, DOD 5105.38-M (SAMM).
8	FMS Line Item Number (FLN): A three-digit alphanumeric code which identifies a detail line item on the Letter of Offer and Acceptance.
8	FMS Transferring Agency (TF): A two-digit numeric code which identifies the department code of the Government agency transferring appropriations and/or funds to the Department of Defense (department code 97) or one of the Services (department codes 17, 21 or 57).
7	Fund Code (ARNG) (PMC): The Program Management Code (PMC) is a three-digit alphanumeric, locally assigned code that identifies fund holder and other fiscal accounting information.
4	Functional Cost Account (FCA): Five-digit alphanumeric codes that identify specific functions within an Army Management Structure Code (AMSCO)/project. FCAs are divided into eight categories: Medical Research, Development and Operations (B series); Costing of Commercial Activities (C series); Base Closure/Reduction in Force (D series); Intelligence Command Program (E series); Miscellaneous Codes (F series); Productivity Capital Investment Program (P series); Morale, Welfare and Support (R series); Panama Canal Treaty (T series); and Counter Narcotics Program (Y series). Relative to <i>Army Management Structure Code</i> .
8	International Balance of Payments (IBOP): A four-position alphanumeric code identifying a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards (NBS).
10	Sub-Job Order Number (SJON): An eight-position alphanumeric code used to further Identify and track costs related to a specific Job Order Number (JON).

Table R-2: Army LOA Definitions (Continued)

ACCT	Field Name
2	Limitation (LMT): The limitation or subhead is a four-digit alphanumeric suffix to the U. S. Treasury account number (basic symbol). The limitation is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes.
5	Management Decision Package (MDEP): A four-digit code used to describe a particular Army organization, program or function and records the resources associated with the intended output.
3	Obligation Data Code (ODC): A one-or-two position alphanumeric supplemental code which is used to identify payment made within the U.S. Government, such as reimbursable orders, Government Bills of Lading (GBL), etc., and Non-Federal government transactions such as payments to individuals for travel/civilian pay and contractual payments to a private sector company.
3	Operating Agency (OA): A two-digit numeric code that identifies the organization receiving or issuing the funds; the organization under whose jurisdiction the installation or activity operates when making deposit fund transactions; and the organization having jurisdiction over the installation furnishing the goods or services or the OA to which authority for furnishing the goods or services was allocated, in a reimbursement transaction.
2	Program Year (PY): The program year code is a one-digit alphanumeric required only for appropriations that never expire (FY X), yet require fiscal year accountability because of the language in the Appropriation Act. Relative to <i>Fiscal Year</i> .
10	Regional Control Number (RCN): A one-digit code required to identify specific project levels.
3	Reimbursement Source Code (RSC): A four-digit alphanumeric that identifies the source from which the reimbursement is to be received.
5	Special Operations Decision Package (SODP): A four-digit alphanumeric code used to identify special visibility programs for the United States Special Operations Command.
6	Unit Identification Code/Cost Center Code (CCC): A six-character alphanumeric code used to identify the organizational unit to which an employee is officially assigned by personnel action or a Cost Center Code used by selected agencies.

Appendix R: Lines of Accounting (LOA) Formats by Service/Agency

R.3 Navy LOA Format (8/1/2001)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
ACCT 1	AAA						^															
ACCT 2	DEPT	^	TDPT	^	DFY	^																
ACCT 3	BFY	^	EFY	^	APPN		^	SUBH				^	OC			^						
ACCT 4	BCN				^	SA	^	AAA						^	TT		^					
ACCT 5	BPA	^	CI				^															
ACCT 6	CAC						^	FC		^	BSN		^									
ACCT 7																						
ACCT 8	AC				^																	
ACCT 9	PA						^	APC								^						
ACCT 10	IBOP		^					CC (JON)								^	ACRN		^			

NOTE: No delimited needed if Account Line is totally blank as in 7.

Field Named	Acronym	Data Type	TM Acct Line	X12 Segment	Footnotes
Authorized Activity Address (Disbursing Station Number- Router)	AAA	AN6	1	FA2 L1	1
Department Code	DEPT	AN2	2	FA2 A1	2
Transfer Department	TDPT	AN2	2	FA2 A2	
Document Fiscal Year	DFY	AN2	2		
Fiscal Year (Beginning Fiscal Year -BFY)	BFY	AN1	3	FA2 A3	
Program Year Indicator (Ending Fiscal Year - EFY)	EFY	AN1	3	FA2 B4	
Appropriation Number	APPN	AN4	3	FA2 A4	
Subhead	SUBH	AN4	3	FA2 A7	
Object Class	OC	AN4	3	FA2 F1	3
Bureau Control Number	BCN	AN5	4	FA2 D5	
Suballotment Number	SA	AN1	4	FA2 D7	
Authorized Accounting Activity	AAA	AN6	4	FA2 L1	4
Transaction Type	TT	AN2	4	FA2 E4	
Budget Program Activity (N for Navy)	BPA	AN1	5	FA2 B3	5
Customer Indicator (Activity UIC)	CI	AN5	5	FA2 E3	
Cost Account Code	CAC	AN7	6	FA2 H1	6
Fund Code	FC	AN2	6	FA2 B5	7
Budget Sub-Activity Number	BSN	AN2	6	FA2 B2	8
Allocation Code	AC	AN4	8	FA2 H4	9
Project Account	PA	AN9	9	FA2 P5	10
Account Processing Code	APC	AN7	9	FA2 G4	11
International Balance of Payments (IBOP)	IBOP	AN3	10	FA2 P4	
Cost Code (JON)	CC	AN12	10	FA2 D1	
Accounting Classification Reference Number (ACRN)	ACRN	AN2	10	FA2 D4	

Footnotes:

- 1 Used by DTS to Route Transactions
- 2 Standard LOA Elements used by all Systems
- 3 Used to Identify Service & Activity
- 4 Used by STARS-HCM for OBUIC for RDT&E,N only
- 5 Used by STARS-HCM for Major Claimant Code
- 6 Used by STARS-FL for Work Center Code
- 7 Used by IFAS for OTR-FUNC-CODE
- 8 Used by DIFMS for WBS-CD
- 9 Used by DIFMS/ IFAS/ SYMIS/ NOMIS/ RIMS for Shop Number
- 10 Required for Disbursing
- 11 Used by all DON Systems

Systems For Which This Applies

Standard Accounting and Reporting System - Headquarter (STARS-HQ)
Standard Accounting and Reporting System - Field (STARS-FL)
Defense Working Capital Accounting System (DWAS)
Defense Industrial Financial Management System (DIFMS)
Industrial Fund Accounting System (IFAS)
Navy Legacy Systems

Navy LOA Example

The following LOA example was provided by the Navy. The example is designed to aid in the translation from the traditional accounting format to the DTS 10X20 format. Both formats are provided below.

Navy Traditional Format:

17 02 2 2 1804.70BA 210 00070 0 045924 2D N 01234 12 000705M2309Q AA

Navy DTS Format:

NAVY	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
ACCT 1	045924						^															
ACCT 2	17		^			^	02		^													
ACCT 3	2	^	2	^	1804				^	70BA				^	210				^			
ACCT 4	00070					^	0	^	045924						^	2D		^				
ACCT 5	N		^	01234				^														
ACCT 6								^				^	12		^							
ACCT 7																						
ACCT 8					^																	
ACCT 9										^									^			
ACCT 10				^	000705M2309Q											^	AA		^			

Table R-3: Navy LOA Definitions

ACCT	Field Name
10	Accounting Classification Reference Number (ACRN): A two-position alphanumeric code unique to each line of accounting assigned by document originator.
9	Accounting Processing Code (APC): A seven-position alphanumeric code used by DIFMS/IFAS/ SYSMIS/NOMIS/RIMS to identify the Shop Code.
8	Allocation Code (AC): A four-position alphanumeric code used by IFAS as data element OTR-FUNC-CODE which defines the object class for Air Force sites. Within IFAS this field is mandatory for Air Force sites and optional for DON/DISA sites.
3	Appropriation Number (APPN): A four-position numeric code which identifies the type of funds being used.
1,4	Authorization Accounting Activity (AAA): A six-position alphanumeric code that identifies the activity which is responsible for performing the official accounting and reporting for the funds.
5	Budget Program Activity (BPA): A one-position alpha code, "N", denoting Navy.
6	Budget Sub-Activity Number (BSN): A two-position alphanumeric code used to capture unique shop level labor and material costs applicable to Public Works Departments. This code is used for STARS-FL.
4	Bureau Control Number (BCN): A five-position alphanumeric code used to identify operating budget holder, allotment, or organization having responsibility for managing a program.
6	Cost Account Code (CAC): A seven-position alphanumeric code used by STARS-HCM to identify the Operating Budget Unit Identification Code (OBUIC) for RDT&E only.

Table R-3: Navy LOA Definitions (Continued)

ACCT	Field Name
10	Cost Code (CC) (JON): A twelve-position alphanumeric code used as the source for information needed for preparation of reports which require detail below the funding level. Code consists of JON or other budget/cost execution information and varies by type of appropriation, system, or fleet/shore activity. It is the last element of the Navy accounting classification code.
5	Customer Indicator (CI) (Activity UIC): A five-position numeric code used to identify the organizational unit to which an employee is officially assigned by a personnel action.
2	Department Code (DEPT): A two-position alphanumeric code which identifies the military department or government entity receiving the appropriation.
2	Document Fiscal Year (DFY): A two-position numeric code which denotes the fiscal year in which the travel is occurring. Used as the fiscal year in the Navy SDN for travel.
3	Fiscal Year (BFY) (Beginning): A one-position alphanumeric code that designates the first year funds are available for obligation.
6	Fund Code (FC): A two-position alphanumeric code used to identify major claimants within STARS-HCM.
10	International Balance of Payments (IBOP): A three-position alphanumeric code identifying a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing
3	Object Class (OC): A four-position numeric code that classifies transactions according to the nature of the goods procured or services performed rather than their purpose.
3	Program Year Indicator (EFY) (Ending): A one-position alphanumeric code used to identify the last year funds are available for obligation.
9	Project Account (PA): A nine-position alphanumeric code used by DIFMS to identify Work Breakdown Structure Code.
3	Subhead (SUBH): A four-position alphanumeric code which identifies a subhead or limitation to the U.S. Treasury account number (basic symbol). The subhead is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes.
4	Suballotment Number (SA): A one-position alphanumeric code which denotes a further breakdown of the Operating Budget/Bureau Control Number at the Funds Administering Activity.
4	Transaction Type (TT): A two-position alphanumeric code that classifies transactions by type (i.e. travel advances, progress payments).
2	Transfer Department (TDPT): A two-position alphanumeric code which identifies the Government agency transferring appropriations and/or funds to the Department of Defense or a Service.

R.4 USMC LOA Format (8/1/2001)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20				
ACCT 1	AAA						^																	
ACCT 2	DEPT	^		FY		^		PY		^		APPR			^		SH			^				
ACCT 3	OC/SOC				^		BCN				^		SA		^									
ACCT 4	AAA						^		TTC		^													
ACCT 5	CC												^		MAC						^			
ACCT 6	FA		^		WC		^		FC		^		CAC			^		BRC		^				
ACCT 7	RON															^		RBC		^				
ACCT 8	JNLU				^		DSSN				^		ACRN		^									
ACCT 9	IBOP				^																			
ACCT 10	TF		^		LOC		^		FCN			^		FLN		^								

Field Name	Acronym	Data Type	Acct. Line	Position	X12 Segment
Authorized Accounting Activity	AAA	AN6	1	1-6	FA2 L1
Department Code	DEPT	AN2	2	1-2	FA2 A1
Fiscal Year	FY	AN2	2	4-5	FA2 A3
Program Year	PY	AN2	2	7-8	FA2 B4
Appropriation Number	APPR (BSYM)	AN4	2	10-13	FA2 A4
Subhead	SH	AN4	2	15-18	FA2 A7
Object Class/Sub Object Class	OC/SOC	AN4	3	1-4	FA2 F1
Bureau Control Number	BCN	AN5	3	6-10	FA2 D5
Suballotment Number	SA	N1	3	12	FA2 D7
Authorized Accounting Activity	AAA	AN6	4	1-6	FA2 L1
Transaction Type Code	TTC	AN2	4	8-9	FA2 G3
Cost Code	CC	AN12	5	1-12	FA2 G4
The definition for the FA2 crosswalk defines this field for the Navy/Marine Corps as MAC/AAC. This is a required field.					
Major Activity	MAC (WCI)	AN6	5	14-19	FA2 D1
Fund Administrator	FA (BEA)	AN2	6	1-2	FA2 B1
Work Center	WC (BESA)	AN2	6	4-5	FA2 B2
Fund Code	FC	AN2	6	7-8	FA2 B5
Cost Account Code	CAC	AN4	6	10-13	FA2 H1
Budget Reporting Code	BRC	AN2	6	15-16	FA2 C3
Reimbursable Order Number	RON	AN15	7	1-15	FA2 E2
Reimbursable Bill Code	RBC	AN1	7	17	FA2 E1
Job Number Local Use Code	JNLU	AN4	8	1-4	FA2 H4
Paying DSSN	DSSN	N	8	6-9	N104
ACRN	ACRN	AN2	8	11-12	ENT01 & IT101
International Balance of Payments Code	IBOP	AN4	9	1-4	FA2 P4
Transfer Agency - FMS	TF	AN2	10	1-2	FA2 A2
Location (Country Code) - FMS	LOC	AN2	10	4-5	FA2 P5 (4-5)
Case Number - FMS	FCN	AN3	10	7-9	FA2 P5 (1-3)
Line Number - FMS	FLN	AN3	10	11-13	FA2 P5 (6-8)

Marine Corps LOA Example

The following LOA example was provided by the Marine Corps. The example is designed to aid in the translation from the traditional accounting format to the DTS 10X20 format. Both formats are provided below.

Marine Corps Traditional Format:

17 02 02 1106 27A0 2100 67438 067400 2D COSTCODE1234 M20175 50 00 BF 0001 9400 AA

Marine Corps DTS Format:

USMC	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
ACCT 1	067400						^														
ACCT 2	17	^	02		^	02		^	1106				^	27A0				^			
ACCT 3	2100				^	67438				^		^									
ACCT 4	067400					^	2D		^												
ACCT 5	COSTCODE1234												^	M20175					^		
ACCT 6	50	^	00		^	BF		^	0001				^			^					
ACCT 7																^		^			
ACCT 8					^	9400				^	AA		^								
ACCT 9					^																
ACCT 10			^			^				^				^							

Table R-4: Marine Corps LOA Definitions

ACCT	Field Name
8	Accounting Classification Reference Number (ACRN): A two-position alphanumeric code unique to each line of accounting assigned by document originator.
2	Appropriation Number (APPR): A four-digit alphanumeric code that identifies the type of funds being used.
1, 4	Authorization Accounting Activity (AAA): A six-digit alphanumeric code that identifies the Activity which is responsible for performing the official accounting and reporting for the funds.
6	Budget Reporting Code (BRC): A two-digit alphanumeric field used to identify and track specific programs of high-level interest.
3	Bureau Control Number (BCN): A five-digit alphanumeric field used to identify the holder of an appropriation or the purpose of an allotment and the specific subdivision of the budget to which the allotted funds will be applied. Composed of a five-digit operating budget holder or a three-digit allotment number prefixed by a two-digit budget project number.
8	Case Number ñ FMS (FCN): A three-digit alpha numeric code that is assigned to an FMS contractual sales agreement between the U.S. and an eligible foreign country or international organization documented by a DD Form 1513 or a Letter of Offer and Acceptance (LOA). An FMS case identifier is assigned for the purpose of identification, accounting and data processing for each offer.

Table R-4: Marine Corps LOA Definitions (Continued)

ACCT	Field Name
6	Cost Account Code (CAC): A four-or-six digit alphanumeric code established to classify transactions according to their purpose. It is normally the last four characters of the cost code of the <i>Navy/Marine Corps</i> accounting classification code or, in a job order system, the third through the sixth digit of the job order number.
5	Cost Code (CC): The last element of <i>Navy/Marine Corps</i> accounting classification code. It is the source of information needed for the preparation of local reports and consists of 12 alphanumeric characters constructed as follows: Operating Target Number (1-3); Expense Element (4); Program Element (5-6); Functional/Subfunctional (7-8); Cost Account (9-12).
2	Department Code (Dept): The department code is a two-digit alpha numeric code which identifies the military department or government entity receiving the appropriation.
2	Fiscal Year (FY): A one-position alphanumeric code that designates the year funds are available for obligation.
5	Fund Administrator (FA): A two-digit alphanumeric field which identifies an organizational element designated by a Major Activity to control a specific segment of funds.
6	Fund Code (FC): A two-position alphanumeric code established for each appropriation. These codes facilitate computer processing and are an element of the allotment code.
9	International Balance of Payments (IBOP): A four-position alphanumeric code identifying a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards (NBS).
	Job Local Use Code (JONU): A four-digit alphanumeric code used to identify and track costs related to a specific project or job.
8	Line Number ñ FMS (FLN): A three-digit alpha/numeric code which identifies a detail line item on the Letter of Offer and Acceptance.
8	Location (Country Code) - FMS (LOC): A two-position code identifying a country or international organizational code for transactions pertaining to Foreign Military Sales (FMS); International Military Education and Training (IMET); and Foreign Military Financing. Country codes also are used to develop the International Balance of Payment (IBOP) code. The country codes used for IBOP are based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards (NBS). The FMS, IMET and FMF codes are developed by the Defense Security Assistance Agency (DSAA) and published in the Security Assistance Management Manual, DoD 5105.38-M (SAMM).
3	Object Class/Sub Object Case (OC/SOC): A four-position code that classifies transactions according to the nature of the goods procured or services performed rather than their purpose.
8	Paying DSSN: A four-digit code that indicates which of four paying stations to route the voucher for payment. The paying DSSN is determined by the traveler's organization, rather than on the organization responsible for funding the authorization.
2	Program Year (PY): The program year code is required only for appropriations that never expire (FY X), yet require fiscal year accountability because of the language in the Appropriation Act.
6	Reimbursable Bill Code (RBC): A one-digit field assigned to relate an LOA to a reimbursable Customer Identification Number for billing purposes.

Table R-4: Marine Corps LOA Definitions (Continued)

ACCT	Field Name
7	Reimbursable Order Number (RON): A fifteen-digit field assigned locally to identify a specific request for reimbursable work which has been accepted.
2	Subhead (SH): The limitation or subhead is a four-digit suffix to the US. Treasury account number (basic symbol). The limitation is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes. On accounting documents, the limitation is preceded by a decimal point. If there is no limitation, leave these positions blank.
3	Suballotment Number (SA): A one-digit numeric code assigned by the suballotment grantor for regular suballotments. SANs are used as a separate element within an accounting classification.
4	Transaction Type Code (TTC): A two-position alphanumeric code that classifies transactions by type (i.e., plant property, travel advances, progress payments).
8	Transfer Agency - FMS (TF): A two-digit alphanumeric code indicating the department code of the Government agency transferring appropriations and/or funds to the Department of Defense (department code 97) or one of the Services (department codes 17, 21 or 57). For example, an appropriation in which the Department of Defense is the receiving agency and the Executive Office of the President is the issuing agency would be cited as follows: 97-11 X 8242.GYO1.
5	Work Center: A two-digit field representing the level in the financial management structure at which transactions are generated.

R.5 Defense Agencies LOA Formats (8/1/2001)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
ACCT 1	ADSN						^															
ACCT 2	DEPT	^	FY				^	BS				^	SH				^					
ACCT 3	ASN					^	CAC					^	OCC				^					
ACCT 4	ORG					^																
ACCT 5	DBMS AC	^	FC		^	ADSN						^										
ACCT 6																						
ACCT 7																						
ACCT 8																						
ACCT 9	IBOP				^																	
ACCT 10	JON					^	ACRN		^													

NOTE: No delimiter needed if Account Line is totally blank as in 6, 7, and 8.

<u>Field Name</u>	<u>Acronym</u>	<u>Size & Type</u>	<u>Acct Line</u>	<u>Position</u>	<u>X12 Segmen</u>
Accounting and Disbursing Station Number	ADSN	A/N6	1	1-6	L1 A42
Department Code	DEPT	A/N2	2	1-2	A1 A10
Fiscal Year	FY	A/N4	2	4-7	A3 A12
Basic Symbol	BS	N4	2	9-12	A4 A13
SubHead	SH	A/N4	2	14-17	A7 A14
Allotment Serial Number	ASN	N5	3	1-5	D6 A20
Cost Account Number	CAC	N5	3	7-11	H1 A30
Object Class Code	OCC	N4	3	13-16	F1 A31
Organization Code	ORG	A5	4	1-5	E3 A26
DBMS Activity Code	DBMS AC	A/N2	5	1-2	D1 A27
Fund Code	FC	A/N2	5	4-5	B5 A16
Accounting and Disbursing Station Number	ADSN	A/N6	5	7-12	L1 A42
IBOP	IBOP	A/N4	9	1-4	P4
Job Order Number	JON	A/N6	10	1-6	G1 A35
Accounting Classification Reference Number	ACRN	A/N2	10	8-9	ENT01 IT101

DBMS/Defense Agency LOA Example

The following LOA example was provided by the Defense agencies. The example is designed to aid in the translation from the traditional accounting format to the DTS 10X20 format. Both formats are provided below.

DBMS/Defense Agency Traditional Format:

97 XXXX 4930 5CC1 010 73211 2111 J UX J1 033181 01

DBMS/Defense Agency DTS Format:

DoD Agencies	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
ACCT 1			0	3	3	1	8	1												
ACCT 2	9	7								4	9	3	0			5	C	C	1	
ACCT 3			0	1	0					7	3	2	1	1			2	1	1	1
ACCT 4				J																
ACCT 5		U	X			J	1			0	3	3	1	8	1					
ACCT 6																				
ACCT 7																				
ACCT 8																				
ACCT 9																				
ACCT 10									0	1										

Table R-5: DBMS/Defense Agency LOA Definitions

ACCT	Field Name
1,5	Accounting and Disbursing Station Number (ADSN): A six-digit alphanumeric number that identifies the Activity which is responsible for performing the official accounting and reporting for the funds.
10	Accounting Classification Reference Number (ACRN): A two-position alphanumeric code unique to each line of accounting assigned by document originator.
3	Allotment Serial Number (ASN): A three- to five-position numeric code that identifies a particular distribution of funds.
2	Basic Symbol (BS): A four-digit number that identifies the type of funds being used.
3	Cost Account Code (CAC): A five-digit numeric code established to classify transactions according to their purpose. It is normally the last four characters of the cost code of the <i>Navy/Marine Corps</i> accounting classification code, or in a job order system, the third through the sixth digit of the job order number.
2	Department Code (Dept): The department code is a two digit alphanumeric code which identifies the military department or government entity receiving the appropriation.
5	DBMS Activity Code (DBMS AC): The DBMS AC is a two-position alphanumeric code that identifies the organization responsible for financial management and accountability of Funds.
2	Fiscal Year (FY): A four-position alphanumeric code that designates the year funds are available for obligation.

Table R-5: DBMS/Defense Agency LOA Definitions (Continued)

ACCT	Field Name
5	Fund Code (FC): A two-position code established for each Air Force appropriation, DoD funds allotted to Air Force and military assistance appropriations transferred to Air Force. These codes facilitate computer processing and are an element of the allotment code.
9	International Balance of Payments (IBOP): A four-position alphanumeric code identifying a country for transactions pertaining to International Balance of Payments. The country codes used for IBOP are based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards (NBS).
10	Job Order Number (JON): A six-digit alphanumeric code used to identify and track costs related to a specific project or job. The first position of the JON must be a 1 (Reimbursable Job Order Number) or 0 (zero, non-Reimbursable Job Order Number). The remaining five positions are assigned locally.
3	Object Class Code (OCC): A four-position numeric code that classifies transactions according to the nature of the goods procured or services performed rather than their purpose.
4	Organization (ORG): A five-digit numeric code used to identify the office using the funds. Positions one through five represent the following: directorate; division; branch; section; and unit.
2	Subhead (SH): The limitation or subhead is a four-digit alphanumeric suffix to the US. Treasury account number (basic symbol). The limitation is used to identify a subdivision of funds that restricts the amount or use of funds for a certain purpose or identifies sub-elements within the account for management purposes. On accounting documents, the limitation is preceded by a decimal point.

R.6 WAAS LOA Formats (8/7/2002)

WAAS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
ACCT 1	FSN						^															
ACCT 2	DEPT	^	FY					^	BSN				^	LMT				^	PY	^		
ACCT 3	PP										^	ORC						^				
ACCT 4	OC				^	FSN							^									
ACCT 5	APC+DPI						^	CCC						^	ORGID	^						
ACCT 6																						
ACCT 7																						
ACCT 8																						
ACCT 9	IBOP				^																	
ACCT 10																						

<u>Field Name</u>	<u>Acronym</u>	<u>Data Type</u>	<u>Acct Line</u>	<u>Position</u>	<u>FA2 / X12 Segment</u>
Fiscal Station Number	FSN	6 AN	ACCT 1	1-6	L1
Department Code	DEPT	2 AN	ACCT 2	1-2	A1
Fiscal Year	FY	4 AN	ACCT 2	4-7	A3
Basic Symbol Number	BSN	4 AN	ACCT 2	9-12	A4
Limit	LMT	4 AN	ACCT 2	14-17	A7
Program Year	PY	1 N	ACCT 2	19	B4
Program Project	PP	9 AN	ACCT 3	1-9	B3
Organization Responsibility Code	ORC	6 AN	ACCT 3	11-16	H1
Object Class Code	OC	4 AN	ACCT 4	1-4	F4
Fiscal Station Number	FSN	6 AN	ACCT 4	6-11	L1
Account Processing Code + DPI Code	APC+DPI	6 AN	ACCT 5	1-6	G4
Cost Center Code	CCC	6 AN	ACCT 5	8-13	D1
Organizational ID	ORGID	2 AN	ACCT 5	15-16	E3
IBOP	IBOP	4 AN	ACCT 9	1-4	P4

WAAS LOA Examples

The following LOA examples were provided by WAAS (WHS, DAFS, DISA, and DoDEA). The examples are designed to aid in the translation from the traditional accounting format to the DTS 10X20 format. Both formats are provided below.

WHS WAAS Traditional Format:

9720100.1120 T601 0101 2101 2102 S49447 DSTD2T601

Note: Prog Project is 00000 so omitted from traditional format. PY '2' omitted

WHS WAAS DTS Format:

WAAS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
ACCT 1	49447						^														
ACCT 2	97	^		2002			2	^	100				^	1120				^	2	^	
ACCT 3	0									^	10			1			^				
ACCT 4	2101				^		49447						^								
ACCT 5	96JU97						^	9796JU						^	DS		^				
ACCT 6																					
ACCT 7																					
ACCT 8																					
ACCT 9					^																
ACCT 10																					

DAFS WAAS Traditional Format:

9720100.1220 P2009 4001 2101 2102 S12123 DJTD20001

Note: PY '2' omitted

DAFS WAAS DTS Format:

WAAS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
ACCT 1	12123						^														
ACCT 2	97	^	2002			2	^	100				^	1220				^	2	^		
ACCT 3	P2009									^	4010			1			^				
ACCT 4	2101			^	12123							^									
ACCT 5	9JAA97					^	979JAA						^	DJ		^					
ACCT 6																					
ACCT 7																					
ACCT 8																					
ACCT 9				^																	
ACCT 10																					

DISA WAAS Traditional Format:

9720100.4300 P226MBNZ0 JT9H19 2101 2102 DDTD26789 842500

Note: PY '2' omitted

DISA WAAS DTS Format:

WAAS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
ACCT 1	842500						^														
ACCT 2	97	^	2002				2	^	100				^	3400				^	2	^	
ACCT 3	P226MBNZ0									^	JT9H19			1			^				
ACCT 4	2101				^	842500						^									
ACCT 5	WAB197						^	97WAB1						^	DD		^				
ACCT 6																					
ACCT 7																					
ACCT 8																					
ACCT 9					^																
ACCT 10																					

DoDEA WAAS Traditional Format:

9720100.6010 P5280 1300 2101 2102 DETA20823A2UFW S49451

Note: PY '2' omitted**DoDEA WAAS DTS Format:**

WAAS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
ACCT 1	49451						^														
ACCT 2	97	^	2002			2	^	100				^	6010				^	2	^		
ACCT 3	P5280									^	1300			1			^				
ACCT 4	2101				^	49451						^									
ACCT 5	99DA97						^	9799DA						^	DE		^				
ACCT 6																					
ACCT 7																					
ACCT 8																					
ACCT 9					^																
ACCT 10																					

Table R-6: WAAS LOA Definitions

ACCT	Field Name
1,4	Fiscal Station Number: Identifies the activity responsible for performing the accounting for these funds.
2	Department Code: Identifies the government agency receiving the funds
2	Fiscal Year: Identifies the first year funds are available for obligation. Enter as full 4-digit FY for clarity.
2	Basic Symbol: Identifies the type of funds being used (0100 = O&M, 0400 = R&D).
2	Limit: Identifies DoD Component receiving allocation of funds.
2	Program Year: Represents the actual fiscal year the funds are available, particularly for an X year appropriation. Mandatory field for all LOAs.

Table R-6: WAAS LOA Definitions (Continued)

ACCT	Field Name
3	Program Project: Subdivision of funds identifying specific projects or initiatives in WAAS.
3	Organization Responsibility Code: Subset of an appropriation identifying the Division or office using the funds.
4	Object Class Code: Identifies the type of goods or services being purchased (similar to Army Element of Resource (EOR))
5	Account Processing Code + DPI: Required field for disbursements. Composed of 4-character APC + 2-character Data Processing Indicator (DPI). (For WAAS users, normally "97". Example "23JH97". **Mandatory field for disbursing.
5	Cost Center Code: Required field for disbursements. Composed of 2 character DPI + 4-character APC. Must match the codes in APC + DPI but in reverse order. Example "9723JH". **Mandatory field for disbursing.
5	Organizational ID: Two character code used to identify DOD Agencies for query purposes in WAAS. ** Mandatory for disbursing.
9	IBOP: International Balance of Payments. Reserved for use when required in the future.

R.7 eBiz LOA Format (2/20/2003)

eBiz	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
ACCT1	FSN						^															
ACCT2	DEPT	^	FY				^	BS				^	DALO				^					
ACCT3	MCLO		^	FLO			^	OC/OSC										^				
ACCT4	PPC			^	SIPC			^														
ACCT5	APC(1)	^	APC(2)		^	FSN						^										
ACCT6	PROJ								^	WC								^				
ACCT7	BFY	^																				
ACCT8																						
ACCT9	IBOP				^																	
ACCT10	JOCC													^	ACRN		^					

Defense Agency Level Organization	DALO	4 AN	2	14 - 17	FA2 A7	D1
Major Command Level Organization	MCLO	3 AN	3	1 - 3	FA2 D6	D2
Field Level Organization	FLO	4 AN	3	5 - 8	FA2 H1	D3
Object Class/Object Sub-Class	OC/OSC	7 AN	3	10 - 16	FA2 F1	F1/F2
Program/Planning Code	PPC	4 AN	4	1 - 4	FA2 E3	G1
Special Interest/Program Cost Code	SIPC	4 AN	4	6 - 9	FA2 G2	G2
First 2 position of APC	APC(1)	2 AN	5	1-2	FA2 D1	N/A
Last 2 positions of APC	APC(2)	2 AN	5	4-5	FA2 B5	N/A
Accounting Installation	FSN	6 AN	5	7-12	FA2 L1	L1
Project/Task/Budget Sub-line	PROJ	8 AN	6	1 - 8	FA2 C4	B4
Work Center	WC	7 AN	6	10 - 16	FA2 B2	D4
International Balance of Payments	IBOP	4 AN	9	1 - 4	FA2 P4	
Job Order Cost Code	JOCC	13 AN	10	1 - 13	FA2 G1	H1
Assigned Number	ACRN	2 AN	10	15 - 16	ENT01 / IT101	
BUDGET FISCAL YEAR	BFY	4AN	7	1-4	FA2 A3	A3

eBiz Line of Accounting Example

The following LOA example was provided by the Defense Finance and Accounting Center (DFAS). The example is designed to aid in the translation from the traditional accounting format to the DTS 10X20 format. Both formats are provided below.

eBiz Traditional Format

97200320034930 5L2P ADADC VPY COCL 210TP00 03310000Y2K1 ARMY 033186 C2VY
VPYCO3YA001

eBiz DTS Format

eBiz	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
ACCT1	033186						^															
ACCT2	97		^	XXXX				^	4930				^	5L28				^				
ACCT3	VPY								^	210TP00								^				
ACCT4	Y2K1				^	ARMY					^											
ACCT5	CZ			^	VY			^	033186					^								
ACCT6	03310000								^	ADADC								^				
ACCT7	2003	^																				
ACCT8																						
ACCT9						^																
ACCT10	VPYCO3YA001														^				^			

Table R-7: eBiz LOA Definitions

ACCT	Field Names
1	Accounting Installation: A six character alphanumeric code that identifies the Activity responsible for performing the official accounting and reporting for the funds.
5	Accounting Installation: A six character alphanumeric code that identifies the Activity responsible for performing the official accounting and reporting for the funds.
10	Assigned Number: A two character alphanumeric Accounting Classification Reference Number (ACRN) associated with a unique Line of Accounting (LOA) cited on the document.
2	Basic Symbol: A four-character number designating the U. S. Treasury account number assigned to the appropriated funds. This is the highest governmental organizational level at which appropriation, fund, deposit, clearing and receipt accounts are summarized.
2	Defense Agency Level Organization: A four character alphanumeric
2	Department Code: A four-character number that identifies the military department or government entity receiving the appropriated funds.
3	Field Level Organization: A four character alphanumeric code identifying the geographic location of the DFAS cost center.
5	First 2 position of APC: The first two characters of a four character alphanumeric code used as accounting shorthand in DBMS.

Table R-7: eBiz LOA Definitions (Continued)

ACCT	Field Names
5	Second 2 positions of APC: The third and fourth characters of a four character alphanumeric code used as accounting shorthand in DBMS.
2	Fiscal Year: A four character alphanumeric code that designates the year funds are available for obligation used for EC/EDI 810 (SRD1).
9	International Balance of Payment: A four character alphanumeric code used to identify the benefiting foreign country. Used for reimbursement/settlement of OCONUS travel transactions.
10	Job Order Cost Code: A thirteen character alphanumeric Job Order Number used to identify Job Costs associated with reimbursable work orders.
3	Major Command Level Organization: A three character alphanumeric code representing a DFAS Product Line (i.e., Vendor Pay).
3	Object Class/Object Sub-Class: A seven character alphanumeric Object Class code to classify a budget execution transaction and Object Sub-Class code indicating the object of expense for the transaction. Objects of expense represent a classification of goods or services on which the agency spends funds.
4	Program/Planning Code: An eight character alphanumeric code providing a program output or other capability to improve mission performance or further a specified mission or objectives.
6	Project/Task/Budget Sub-line: An eight character alphanumeric code that identifies additional Sub-Divisions of the U. S. Treasury Account.
4	Special Interest/Program Cost Code: A four character alphanumeric designator providing a separate accounting and reporting for cost incurred during an emergency or in support of a special program.
6	Work Center: A seven character alphanumeric code used to identify a specific responsibility center that carries out the mission, conducts a major line of activity, or produces one or more outputs (i.e., DFAS Support).
7	Budget Fiscal Year: A four character alphanumeric code that designates the budget year funds are available for obligation.